

DEPARTMENT



Internal Revenue Service

26 CFR Part 1

Income Taxes

CFR Correction

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This rule is being published by the Office of the Federal Register to correct an editorial or technical error that appeared in the most recent annual revision of the Code of Federal Regulations.

In Title 26 of the Code of Federal Regulations, Part 1 (§§1.301 to 1.400), revised as of April 1, 2021, in §1.358-6, revise paragraph (f)(1) and revise the first sentence of paragraph (f)(3) to read as follows:

§ 1.358-6 Stock basis in certain triangular reorganizations.

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(f) * * *

(1) *General rule.* Except as otherwise provided in this paragraph (f), this section applies to triangular reorganizations occurring on or after December 23, 1994.

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(3) *Triangular G reorganization and special rule for triangular reorganizations involving members of a consolidated group.* Paragraph (e)(1) of this section shall apply to triangular reorganizations occurring on or after September 17, 2008. * * *

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